

House Bill 833 - Amendment Summary										
Bill #	Amendment	Section	Pages	Description	Contingent Voidness	Codification	Effective Date	Applicability	Retroactive Applicability	Termination
	1 - 3		1 - 5	Amending Title						
HB108	4	1	5	Piggyback of federal withholding on certain retirement income for state purposes			P & A	Payments made after 12/31/2007; Tax years beginning after 12/31/2007		
SB138	4	2 - 8	5 - 15	Insurance Stuffing		15-31	P & A		Tax years beginning after 12/31/2006	
SB139	4	9 - 11	15 - 17	\$400 Homeowner's Tax Rebate	Sec. 118 - Void if funds are not appropriated		P & A		2006 property taxes paid prior to the effective date Based to rent paid during 2006	6/30/2008
HB345	4	12	17 - 18	Renter's Tax Credit			P & A	Royalties made after 12/31/2007		
SB439	4	13 - 24	18 - 23	Mineral Royalty Backup Withholding Act		15-30	January 1, 2008		Sec 27 (1) & (2) apply to transaction entered into after 2/28/2000	
SB220	4	25 - 31	23 - 34	The Reportable Transaction Act		15	P & A	Tax years beginning after 12/31/2008; Sec 37 applies to any tax year ending after the effective date of Sec 35 - 38		
SB220	4	32 - 37	34 - 37	The Compilation of State Tax Return Data Act		15	P & A			
SB220	4	38 - 40	37 - 40	The Act for Tax Evasion Transaction Voluntary Compliance Program			P & A			
SB220	4			Montana Real Estate Backup Withholding Act		15-30	P & A	Transfer of Montana real estate made after 9/30/07		
HB147	4	48 - 49	42 - 43	Clarify that Hotel Intermediaries are to collect Lodging Facilities Tax			July 1, 2007			
SB174	4	50	44	Clarifies the definition of a person			P & A			
SB174	5 & 6		44	Clarifies that the department may request information from a municipal corporation - LAD Recommendation			P & A			
SB174	7		44 - 45	Provisions for sharing of information between the department and other state agencies - LAD Recommendation			P & A			

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SB174		52	45 - 48	Revisions to uniform penalties & interest			P & A	Sec 52(4) applies to returns filed after 6/30/2007		
HB100		53	48	Provide for the electronic levy notification			P & A	Applies on 7/1/2007		
New		54	48 - 50	Provide for "new rural telecommunication property" tax relief			P & A	Tax years beginning after 12/31/2006	New rural telecommunications property placed in service after 12/31/06	
SB220		55 - 56	51- 53	Personal Property Tax Relief	Sec. 118 - Void if funds are not appropriated to replace revenue lost to local government		P & A		Business equipment taxes imposed after 12/31/2007	
New		57	53 - 54	Clarification of the Taxation of Cellular Property			P & A			
SB470 & SB120		58	54 - 59	Addition of the definition of Grantor Trust and REIT			P & A		Tax years beginning after 12/31/2006	
		8 - 14	59 - 60	Returns exemption amount back to \$1,900			P & A			
SB174		15	60	Ties dependent gross income threshold to exemption amount - LAD Recommendation			P & A			
SB174		16 - 17	60	Conforms definition of child to the federal code			P & A			
		18	60	Removes unamended section			P & A			
SB174		60	60 - 61	Corrects oversight for estates on limitation of the deduction for federal income taxes paid to \$5,000			P & A	Tax years beginning after 12/31/2007	Tax years beginning after 12/31/2006	
SB174		61	62 - 63	Eliminates the 4 and 2 month extensions and replaces with one 6 month extension - same as federal extension			P & A	Tax years beginning after 12/31/2007		
SB174		62	63 - 64	Allows a taxpayer to claim a credit or refund up to 1 year of an overpayment			P & A	Tax years beginning after 12/31/2007		
New		63 - 71	64 - 69	Permenent residential property tax credit for individuals whose gross household income does not exceed \$45,000			P & A	Tax years beginning after 12/31/2007	Tax years beginning after 12/31/2006	
SB174		72	69 - 70	Returns to statute the requirement that an information agent must file return reporting proceeds from real estate sale			P & A			
SB174 & SB416		73	70 - 72	Provisions for sharing of information between the department and other state agencies - LAD Recommendation			P & A			
SB470		74	72 - 75	Grantor trust reporting requirements			P & A		Tax years beginning after 12/31/2006	

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SB174 & SB416		75	75 - 76	Provisions for sharing of information between the department and other state agencies - LAD Recommendation			P & A			
SB416		76 - 78	77 - 79	Requires the Secretary of State to collect federal tax identification numbers and provide to the department; the department is to provide certain information to the SOS - LAD Recommendation			January 1, 2008			
SB120		79 - 85	79 - 93	Generally revising and clarifying the taxation of REITs		15-31	P & A		Tax years beginning after 12/31/2006	
HB816		87 - 90	93 - 96	Revising the Water's-edge election; updating tax haven countries			P & A		Tax years beginning after 12/31/2006	
SB99		91	96 - 97	Providing for a 5 year statute of limitations for corporations			P & A		Tax years beginning after 12/31/2002	
SB210		92	97 - 99	Providing for additional energy conservation credit			P & A		Tax years beginning after 12/31/2006	1/1/2010
SB174		93 - 96	99 - 100	General statutory clean-up eliminating unnecessary requirements - LAD Recommendation			P & A	Tax years beginning after 12/31/2007		
SB174		97	100 - 101	Changes the first informal and formal appeal to the department instead of STAB for cigarette appeals			P & A	Tax years beginning after 12/31/2007		
HB147		98 - 113	101 - 115	Clarify that Hotel Intermediaries are to collect Lodging Facilities Tax			July 1, 2007	Accommodation charges and base rental charges occurring after 6/30/2007		
New		114	115 - 121	Motor vehicle registration fee relief for 2 years on vehicles average rating of 35 miles per gallon			January 1, 2008	Registration after 12/31/2007		
SB174		115	121	Clarification that allows estates that still have a filing requirement to file a copy of the estate federal return			P & A	Tax years beginning after 12/31/2007		
New		116	121	Severability provisions						
New		117	121	Notification to tribal governments of the Act						